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GEORGE VIEIRA, CALIFORNIA MILK MARKET,
and WEST COAST COMMODITIES

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

SUPREMA SPECIALTIES, INC., *et al.*

Debtors

KENNETH P. SILVERMAN, ESQ., the Chapter 7 Trustee of
the Estate of Suprema Specialties, Inc., Suprema Specialties
West, Inc., Suprema Specialties Northeast, Inc., and Suprema
Specialties Northwest, Inc.,

Plaintiff,

-against-

BDO SEIDMAN, LLP,

Defendant

BDO SEIDMAN, LLP,

Third-Party Plaintiff,

-against-

MARK COCCHIOLA, STEVEN VENECHANOS, ARTHUR
CHRISTENSEN, ANNE COCCHIOLA, JOHN VAN
SICKELL, GEORGE VIEIRA, ROBERT QUATTRONE,
LAWRENCE FRANSEN, BATTAGLIA & COMPANY,
PACKING PRODUCTS COMPANY, INC., VILLA D'ESTE
IMPORTING, INC., CALIFORNIA MILK MARKET, INC.,
WEST COAST COMMODITIES, INC., LNN ENTERPRISES,
INC. and WALL STREET CHEESE, LLC

Third-Party Defendants

Case No. 02-10823(CB)
Chapter 7
Jointly Administered

Adv. Pro. No. 04-03661

**STATEMENT OF ISSUE ON
APPEAL**

Third-Party Defendants/Appellants George Vieira, West Coast Commodities, Inc. (“WCC”) and California Milk Market, Inc. (“CMM”) (together the “Vieira Defendants”), by and through the undersigned counsel, join the Statement of Issues on Appeal of Defendant/Appellant BDO Seidman, LLP dated August 13, 2007.

CARELLA, BYRNE, BAIN, GILFILLAN,
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GEORGE VIEIRA, CALIFORNIA MILK
MARKET, and WEST COAST
COMMODITIES

By: /s/ Lindsey H. Taylor
LINDSEY H. TAYLOR

Dated: August 16, 2007